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**Managers' Internal Control Program Responsibilities  
NAVCRUITREGs and NAVCRUITDISTs**

MIC Program responsibilities of NAVCRUITREG Commanders, NAVCRUITREG Chief of Staff, NAVCRUITDIST Commanding Officers and NAVCRUITDIST Executive Officers per references (a) and (b), and as senior leadership, shall include supporting the FMFIA documentation responsibilities.

1. NAVCRUITREGs and NAVCRUITDISTs shall continue to be held accountable for the management (internal) controls within their commands.

2. NAVCRUITREGs and NAVCRUITDISTs shall eliminate duplication of MIC Program various instructions within NAVCRUITREGs and NAVCRUITDISTs by ensuring previous NAVCRUITDIST MIC Program Plans and Instructions are cancelled immediately.

3. NAVCRUITREGs and NAVCRUITDISTs shall continue supporting the NIT Command Inspections to ensure operational controls are assessed per reference (g).

a. NAVCRUITREGs and NAVCRUITDISTs will not provide an Annual SOA or Inventory of Assessable Units. Operational controls assessed through reference (g), will provide reasonable assurance that management controls are in place, working efficiently and effectively. See page 6 of this instruction for further information.

b. Per references (a) and (b), DoN Managers must have a foundation for understanding internal controls and the DoN MIC Program. Per reference (g), NAVCRUITREGs and NAVCRUITDISTs Commanding Officers (CO) and Executive Officers (XO) shall have completed the NKO Internal Control Program Training for Managers (catalog code for the course is OASN-MCPTM-1V2). CO and XO shall ensure a copy of their certificates

(1) are forwarded to 00IG4 upon completion of training,

(2) are (less than three years old) on file with their respective Administrative Office, and

(3) available for inspection by the National Inspection Team (NIT).

4. A copy of the National Inspection Team (NIT) Command Inspection results, the NAVCRUITDIST Assessment Synopsis and

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Executive Summary, shall be forwarded to 00IG4 for the MIC Program FMFIA reporting requirements.

5. NAVCRUITDISTs shall continue to complete inspections of the remaining NAVCRUITSTAs. NAVCRUITDISTs will continue to submit the inspection documentation and POA&Ms of identified deficiencies to the NAVCRUITREGs. A copy of the documentation will be forwarded to 00IG4 for the MIC Program FMFIA reporting requirements.

6. NAVCRUITDISTs shall ensure all post NIT reports are dated prior to forwarding to the NAVCRUITREGs. Electronic mail (with date and sender) is acceptable documentation.

7. NAVCRUITDISTs shall ensure post NIT reports include results and dates of revisits. This process will ensure items previously reported deficient (e.g. results annotated as "Unsatisfactory" or "Will be completed at a later date") are corrected within 90 days following the deficient report.

8. NAVCRUITDISTs shall ensure all data entered into the approved information systems within the NAVCRUITDISTs meet data entry requirements in order to reduce the inherent risks of data into the systems used by NAVCRUITCOM. FASTDATA, CIRIMS, OTools, RTools, and PRIDE are just a few examples of these systems.

9. NAVCRUITDISTs shall ensure all reports are forwarded to NAVCRUITCOM HQ departments, as required by reference (g), in order that HQ can provide reasonable assurance that controls at all levels are working efficiently and effectively per reference (h) and this instruction.

10. NAVCRUITDISTs shall ensure that reports, required by reference (g), are listed on enclosure (12). In order to eliminate duplication of reference (g), enclosure (12) shall identify reports which also support the MIC Program (financial and operational management reports used to mitigate risks and aid in the accomplishment of the NAVCRUITCOM mission). NAVCRUITREGs and NAVCRUITDISTs shall continue supporting the NIT Command Inspections and the NAVCRUITCOM MIC Program by submitting missing titles to NAVCRUITCOM 00IG4. NAVCRUITCOM 00IG4 will maintain an updated listing in this instruction.

11. NAVCRUITDISTs shall continue to recognize risks, opportunities, and accomplishments which affect NAVCRUITCOM and/or the Navy in general. NIT has incorporated within reference (g) checklists to assess financial and operational

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management controls used to mitigate risks and aid in the accomplishment of the NAVCRUITCOM mission.

12. NAVCRUITDISTs shall continue to document and report risks, opportunities, and accomplishments which affect NAVCRUITCOM and/or the Navy in general. The Annual NAVIG Risk and Opportunity Assessment (ROA) data call attempts to do a command-wide data call. The NAVCRUITREGs and NAVCRUITDISTs, by the guidance contained in this instruction, provides the opportunity to submit their identified significant accomplishment and significant weakness found in material controls without adding additional burden of duplicating reporting processes. The advantages are the NAVCRUITCOM reporting venues that are currently in place can be used. These include:

a. The NIT Assessment Synopsis and Executive Summary summarizes the Command Inspections. This summary is a reporting device detailing management control deficiencies or combination of control deficiencies that adversely affects the ability for NAVCRUITDISTs or below to meet mission objectives. For MIC purposes, upon the discretion of the Executive Officer and N7, the NIT Assessment Synopsis and/or the Executive Summary can contain one statement for significant accomplishment and one statement relating to any significant weakness found in material controls. Statement shall indicate the effect on the Navy. Then during the NAVIG Risk and Opportunity Assessment (ROA) data call without creating unnecessary burden on the NAVCRUITDISTs and without additional reports or emails, the significant accomplishments and significant weaknesses that effect the Navy can be pulled from the reports.

b. NAVCRUITDISTs forward the post NIT results to the NAVCRUITREGs reporting on the status of previously identified deficiencies that adversely affect the ability for NAVCRUITCOM level or below to meet mission objectives. This report also summarizes the NAVCRUITDISTs inspections of the NAVCRUITSTAs and status of deficiencies/actions taken by the NAVCRUITDIST to resolve deficiencies previously identified by the NIT. The significant accomplishments and significant weaknesses that effect the Navy can be pulled from the reports.

13. The ROA does not apply to just NAVCRUITCOM. It is a venue for NAVCRUITREGs and NAVCRUITDISTs to report any condition that may affect the ability for the Navy to meet mission objectives. The NAVCRUITREGs and NAVCRUITDISTs have the opportunity to annually submit (by the first of February) to the MIC Program Coordinator:

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a. The most significant accomplishment(s) to have a positive affect on the ability of the Navy to meet mission objectives,

b. Any opportunity, uncorrected material weaknesses or combination of material weaknesses or reportable conditions and items to be revisited which may adversely affect the ability for the Navy to meet mission objectives. A corrected material weakness is an opportunity that can be reported, and/or

c. Any accomplishment which provides a positive affect on the ability for the Navy to meet mission objectives. All submissions are to use the formats in reference (b) and forwarded to the MIC Program Coordinator.

14. Per this instruction, ROA submission from the subordinate commands is optional. For additional information, refer to enclosure (13). NAVCRUITREGs and NAVCRUITDISTs are provided an opportunity (until 1 February) to forward a submission to 00IG4. If no submission is received, a negative response is assumed.